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**Introduced by Senator Poochigian**

February 19, 1999

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An act to amend Section 7280 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 562, as introduced, Poochigian. Transient occupancy tax.

Existing law authorizes the legislative body of any city or county to levy a tax on the privilege of occupying a room or rooms, or other living space, in a hotel, motel, inn, or other lodging unless the occupancy is for any period of more than 30 days.

This bill would clarify that this authorization applies to the legislative body of a city and county and to the occupancy of transient lodging establishments.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

*The people of the State of California do enact as follows:*

1 SECTION 1. Section 7280 of the Revenue and  
2 Taxation Code is amended to read:  
3 7280. (a) The legislative body of any city ~~or~~ county,  
4 *or city and county* may levy a tax on the privilege of  
5 occupying a room or rooms, or other living space, in a  
6 hotel, inn, tourist home or house, motel, or other *transient*  
7 lodging *establishment* unless the occupancy is for any  
8 period of more than 30 days. The tax when levied by the

1 legislative body of a county shall apply only to the  
2 unincorporated areas of the county.

3 (b) For purposes of this section, the term “the  
4 privilege of occupying a room or rooms, or other living  
5 space, in a hotel, inn, tourist home or house, motel, or  
6 other lodging” does not include the right of an owner of  
7 a timeshare estate in a room or rooms in a timeshare  
8 project, or the owner of a membership camping contract  
9 in a camping site at a campground, or the guest of the  
10 owner, to occupy the room, rooms, camping site, or other  
11 real property in which the owner retains that interest.

12 For purposes of this subdivision:

13 (1) “Timeshare estate” means a timeshare estate, as  
14 defined by Section 11003.5 of the Business and Professions  
15 Code.

16 (2) “Membership camping contract” means a right or  
17 license as defined by subdivision (b) of Section 1812.300  
18 of the Civil Code.

19 (3) “Guest of that owner” means a person who does  
20 either of the following:

21 (A) Occupies real property accompanied by the  
22 owner of either of the following:

23 (i) A timeshare estate in that real property.

24 (ii) A camping site in a campground pursuant to a  
25 right or license under a membership camping contract.

26 (B) Exercises that owner’s right of occupancy without  
27 payment of any compensation to the owner.

28 “Guest of that owner” specifically includes a person  
29 occupying a timeshare unit or a camping site in a  
30 campground pursuant to any form of exchange program.

31 (c) For purposes of this section, “other lodging”  
32 includes, but is not limited to, a camping site or a space  
33 at a campground or recreational vehicle park, but does  
34 not include any of the following:

35 (1) Any facilities operated by a local government  
36 entity.

37 (2) Any lodging excluded pursuant to subdivision (b).

38 (3) Any campsite excluded from taxation pursuant to  
39 Section 7282.

1 (d) Subdivision (b) shall not affect or apply to the  
2 authority of any city or county to collect a transient  
3 occupancy tax from timeshare projects which were in  
4 existence as of May 1, 1985, and which timeshare projects  
5 were then subject to such a tax imposed by an ordinance  
6 duly enacted prior to May 1, 1985, pursuant to this section.  
7 The act adding this subdivision shall not in any way affect  
8 any litigation pending on or prior to December 31, 1985.

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